

1 CONNOR J. PESTOVICH (NM Bar 159189)
2 Trial Attorney, Tax Division
3 U.S. Department of Justice
4 P.O. Box 683
5 Washington, D.C. 20044
6 Phone: (202) 616-2378
7 Fax: (202) 307-0054
8 Connor.Pestovich@usdoj.gov

9 *Counsel for the United States of America*

10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF CALIFORNIA

UNITED STATES OF AMERICA,

Plaintiff,

v.

SU CHANG MUN; KELLY BERNIER-
MUN, a/k/a KELLY LYNN MUN; VASILY
LITVINCHUK; NATALIYA LITVINCHUK;
YURIY ROMANYU; CITY OF
SACRAMENTO; COUNTY OF
SACRAMENTO DEPARTMENT OF
CHILD SUPPORT SERVICES.

Defendants.

Case No. 2:25-cv-01406-DJC-AC

**STIPULATION AND ORDER
REGARDING DISCLAIMER OF
INTEREST AND DISMISSAL OF
COUNTY OF SACRAMENTO
DEPARTMENT OF CHILD SUPPORT
SERVICES**

The United States and the County of Sacramento Department of Child Support Services respectfully move the Court to dismiss the County of Sacramento Department of Child Support Services from this case pursuant to Federal Rule of Civil Procedure 41(a)(2). In support of their motion, the parties aver as follows:

1. Pursuant to 26 U.S.C. §§ 7401 and 7403, Plaintiff United States of America filed this action on May 19, 2025, to enforce its federal tax liens on real property commonly known as 1623 Kathleen Avenue, Sacramento, CA 95815 (the "Kathleen Avenue Property").

2. The Kathleen Avenue Property is located in the County of Sacramento. Following is a legal description of the Kathleen Avenue Property:

PARCEL NO. 1:

THE EAST 52 FEET OF THE WEST 102 FEET OF THE EAST 167.6 FEET OF THE SOUTH 150 FEET OF LOT 1 IN BLOCK 46 AS SHOWN ON THE "PLAT OF NORTH SACRAMENTO SUBDIVISION NO. 8", RECORDED IN BOOK 13 OF MAPS, MAP NO. 49, RECORDS OF SAID COUNTY.

PARCEL NO. 2:

AN EASEMENT FOR SEWER PURPOSES OVER, ACROSS AND UNDER THE EAST 4 FEET OF THE SOUTH 100 FEET OF THE WEST 50 FEET OF THE EAST 167.6 FEET OF LOT 1 IN BLOCK 46 AS SHOWN ON THE "PLAT OF NORTH SACRAMENTO SUBDIVISION NO. 8", RECORDED IN BOOK 13 OF MAPS, MAP NO. 49, RECORDS OF SAID COUNTY.

3. The United States filed an amended complaint pursuant to Rule 15(a)(1) on May 17, 2025 to add the County of Sacramento Department of Child Support Services as a defendant in this action. ECF No. 12.

4. The United States named the County of Sacramento Department of Child Support Services as a defendant in this action, pursuant to 26 U.S.C. § 7403(b), because it may claim an interest in the Kathleen Avenue Property.

5. The United States served the County of Sacramento Department of Child Support Services with a copy of the amended complaint and summons on June 25, 2025. ECF No. 17.

6. The County of Sacramento Department of Child Support Services disclaims any interest in the Kathleen Avenue Property, including, but not limited to, interests connected to the liens recorded in the County of Sacramento Recorder's Office which are attached as Exhibit A.

7. The County of Sacramento Department of Child Support Services and the United States stipulate and agree that the County of Sacramento Department of Child Support Services should not share in the proceeds of any foreclosure sale ordered by the Court in this action and should be dismissed from this action.

8. The United States and the County of Sacramento Department of Child Support Services agree that each party shall bear their own costs, including attorney's fees.

1 The parties therefore respectfully request that the Court dismiss the County of
2 Sacramento Department of Child Support Services from this action pursuant to Rule
3 41(a)(2).

4 Respectfully submitted,

5 Dated: August 12, 2025

/s/ Connor J. Pestovich

6 CONNOR J. PESTOVICH (NM Bar 159189)
7 Trial Attorney, Tax Division
8 U.S. Department of Justice
9 P.O. Box 683
10 Washington, D.C. 20044
11 Phone: (202) 616-2378
12 Fax: (202) 307-0054
13 Connor.Pestovich@usdoj.gov

Counsel for the United States of America

/s/ Brian Racine

13 BRIAN RACINE
14 Child Support Attorney
15 Sacramento County Department of Child
16 Support Services
17 3701 Power Inn Road
18 Sacramento, CA 95826

*Attorney for the Sacramento County
Department of Child Support Services*

19 **IT IS SO ORDERED.**

20 Dated this 15th day of August, 2025.

/s/ Daniel J. Calabretta

22 THE HONORABLE DANIEL J. CALABRETTA
23 UNITED STATES DISTRICT JUDGE
24
25
26
27
28